

INTERNATIONAL CITY MANAGERS' ASSOCIATION

1313 EAST 60TH STREET - CHICAGO 37, ILLINOIS

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DEPARTMENTAL RECORDS AND REPORTING

Of what value are records and reports to department heads and to the chief administrator? What types of information are needed? What records will produce the necessary data?

The chief administrator of a city needs regular departmental reports that summarize operations and highlight special activities. These reports should give him a clear picture of the status and effectiveness of his organization, without too much detail. Periodic reports in summary form have these values for the chief administrator: (1) They supply the briefing he needs to answer the questions of citizens or city councilmen who in turn must satisfy the demands of their constituents; (2) they serve as the basis for discussions with department heads and for intelligent direction of their activities; (3) they point up strength and weakness in the organization, show trends that should be capitalized, stabilized, or improved, and furnish check points for intelligent forecasting, planning, and budgeting.

Summary reports to department heads have similar but more localized application. They are more detailed, providing this official with sufficient data to control and guide his operating unit, to support budget requests and plans for future activity, and to discuss details of operation with the chief administrator. Both the administrator and the department head must make certain that the reports they receive meet the above specifications and that they have clarity and simplicity to save valuable executive and clerical time.

There are four stages in the record and reporting program. First, department heads and the chief administrator must decide the kind and extent of information they need for control and direction. Then they must examine existing forms to determine the extent to which detailed information is already adequately provided. Third, they must direct the preparation or modification of daily, weekly and monthly report forms to furnish the additional information needed. And finally they should exercise continuous review over the forms in existence to keep them pertinent, to avoid creating duplications, and to eliminate those no longer needed. (See MIS Report No. 81, Control of Forms and Records).

The purpose of this report is to assist city officials in evaluating their records and reporting systems. The report deals first with elements common to record keeping and reporting in all departments of the city government. Then it suggests the types of records that should be provided by each major department and gives sources of advice and assistance.

Basic Record Data

Municipal operations vary widely, but the information yielded by records actually falls into three broad classes: personnel, production, and cost. Every department must keep certain information in each of these three categories to facilitate budgeting, planning, organizing, staffing, direction and control of its activities.

Personnel. Basic personnel records common to all departments deal with time worked and duty status (i.e., vacation, sick leave, injury leave). From these records, payrolls are computed, turnover charted, work schedules planned, and absences tabulated to show frequency and cause. Time and status records also form a significant portion of the data used in cost accounting. These records originate in the line departments, but except for work scheduling and time cards they often are compiled or processed in a central personnel unit. Regular analyses of time and status records will produce sufficient information about recruitment policy, morale, and supervision to point up positive requirements in a comprehensive personnel program.

Production. Every department requires some measure of its activities, both quantitatively and qualitatively, in order to determine its progress. Measurable work units are a basic element, with personnel time records, in cost accounting. They also suggest areas in which training may be introduced, supervision improved or functions reorganized in order to improve production. Not every activity is directly measurable, although some may have characteristics that are directly so. Therefore, while keeping a close record of departmental operations a department head needs to be continually alert for new ways to measure productivity. The chief administrator should be equally vigorous in pointing up his own informational requirements. The importance of production standards is stressed in the article, "Performance Standards for City Employees," in Public Management for August, 1953.

The clearest illustrations of production records come from the public works department where such data as miles of streets cleaned or feet of curbing laid in a given period are readily obtainable. Figures such as number of inspections made by building department personnel, number of visits by the public health nurse or number of runs by fire department have less tangible implications but can often be related to cost accounting sufficiently to yield a rounded picture of individual and departmental effectiveness.

MIS Report No. 67, Establishing Job and Work Controls, recommends regular scrutiny of departmental personnel requests and work proposals as one approach to production measurement and control. MIS Report No. 80, Guides in Determining Standards of Service in Relation to Budget Estimates, outlines staffing and expenditure guides for a number of the broad functions of local government. Both reports point up possible means of determining and providing realistic levels of personnel and service.

Cost. The third category of departmental records is cost keeping. While the annual budget shows total departmental requirements and serves as a control over expenditures, these figures give no indication of how effectively the money is being spent. As far as possible, known costs of individual operations and those which can be estimated should determine the budget requests. This will provide more effective budgetary control. Cost accounting is the means of deriving these figures.

The elements of cost accounting are the amount of work produced or accomplished, the time of personnel and equipment spent in production, the volume of materials used, and the money value of men, equipment and materials. The ultimate figure is the cost of each unit of production, which is the total cost for a given period divided by a definite unit of measurement (e.g., number of times a service is performed, number of people served, gallons of water pumped). These unit costs put raw figures into a form that facilitates comparison, analysis and description.

For a thorough treatment of this phase of municipal record-keeping, see "Governmental Cost Accounting" by the Municipal Finance Officers' Association (1313 East 60 Street, Chicago 37).

Reports to The Chief Administrator

Individual departmental reports to the chief administrator summarize the highlights of departmental operations. They may be either narrative or tabular or a combination of the two, but tabular presentation is more effective for quick reference and visualization. A suggested pattern of monthly reports is shown in "Monthly Administrative Reports for Cities" published by the International City Managers' Association. Report forms illustrated in this manual are designed to facilitate comparisons of current with past performance--this month with last month and the current month a year ago--and to show cumulative totals since the beginning of the report year.

The value of reports is increased by such comparisons. It is further enhanced when current operations can be measured against predetermined control figures or established standards. Although no service or cost standards have yet been set for many city operations, cities can develop their own standards by accumulating and evaluating these monthly reports. The forms suggested in "Monthly Administrative Reports for Cities" can be adapted to meet the individual needs of any city. The chief administrator should determine the type of information he needs and consult with his department heads on the form and frequency of reports desired. Once a reporting system is set up it should be reviewed regularly to improve the content and eliminate unnecessary detail. Department heads may occasionally supplement their monthly statistical reports with narrative reports of accomplishments.

Monthly reports for the chief administrator will have questionable value unless made available within five days after the month closes. Some thought should be given to methods of presentation. One device is to make all reports a size adaptable for preservation in a single, standard-size, looseleaf notebook or binder. This facilitates quick reference. Another device, for integrating and interpreting the data in reports, is graphic presentation which enables the observed to see at a glance the tendencies of the printed figures. Some administrators keep large wall charts to graph the trends in activities of various departments. An assistant brings the charts up to date from the monthly or quarterly reports of the departments. Care should be taken that graphs, at least those in public view, be kept current. It is easy to fall behind, but to do so puts extra strain on public relations.

Specifications for Departmental Records

Detailed records which can be adopted by any city have been developed for a number of departments including the police and fire services, public works, and, to some extent, public health. All eight of the municipal management manuals published by the International City Managers' Association contain sample records and forms that can be copied or modified. In the preparation of this report, a number of cities recommended by professional organizations made their records available to ICMA. These forms and the standard references on records are discussed below for the major activities of city government.

City Clerk. Most of the city clerk's activities are concerned with the city council, but council action generally requires some type of administrative follow-up.

It is therefore desirable for the clerk to have an efficient system for reminding administrative officials of action or investigations requested by the council which supplements the routine notices required by paving authorizations, regulatory ordinances, and other related matters.

City clerks also keep election records and those concerned with franchises, licenses, and other matters. The usual records kept by city clerks are described in "Recording Council Action in the City Clerk's Office" by Orin F. Nolting and Josephine B. Hollingsworth. This book, published by the International City Managers' Association, is out of print but is available on loan to MIS subscribers. Information on record systems in city clerks' offices can also be obtained from the National Institute of Municipal Clerks (1313 East 60 Street, Chicago 37).

Planning. Records to be maintained by planning departments include those pertaining to land use--subdivision plats, zoning variances and rezoning--and current studies. Approvals of subdivision plats and zoning variances are significant at the time action is taken and before; therefore, planning department reports need to be made currently, as the events occur which will affect the community and require administrative or legislative action.

The planning staff depends heavily on current records from other departments and may request duplicates of such data as building permits, traffic accidents, or school enrollments from which to compile special summaries or prepare spot maps. When released with appropriate interpretation these statistics and progress reports on planning studies may be of wide public interest. The ICMA training and reference manual, "Local Planning Administration," discusses the various kinds of information needed by planning departments to prepare good administrative reports.

Personnel. The functions of a central personnel office are to assure the chief administrator of control over personnel matters, to maintain equality and balance across departmental lines in pay, job classification, and employee benefits, and to relieve operating departments of much of the detail of personnel administration. Two significant records, both for the chief administrator and for department heads, are summaries of subsidiary reports submitted daily by the departments. These are a monthly sick leave report and a monthly report of turnover.

The turnover report shows total employment in each department at the beginning and the end of a month, number of employees separated and appointed during the month, the net change, and turnover ratio. This form of the turnover report which is given in "Monthly Administrative Reports for Cities" corrects for seasonal variations in employment and therefore suggests the status of recruitment policies and departmental morale.

A good sick leave summary shows for each department the number of employees sick for each of a given number of days (e.g., 1, 2, 3 and 4 or more), total days lost, average per absentee, and cumulative average for the year. Monthly comparison then shows not only the departments in which sick leave is highest but also the incidence of one- and two-day absences and the ratio of absentees to total employment. This makes a basis for intelligent enforcement of the sick leave program.

Internal records of the personnel department include number and kind of examinations given, number of employees certified, number of positions established, abolished or reclassified, and a complete and current record of the position

classification and pay plans, as well as individual employee files. A number of the "operating" records of the personnel department are illustrated in "Municipal Personnel Administration," published by the International City Managers' Association.

Finance. The finance department works with data from all departments and functions as a watchdog over the revenues and expenditures of the departments. The reports it prepares are especially useful to the chief administrator in his job of coordination, and to the city council in its role of responsibility to the voters for proper functioning of the government. The most useful financial reports are these: monthly balance sheet for all funds; monthly statement of revenue and expenditures for each department and function, cash summary showing cash on hand and in each bank for all city funds, and status of delinquent accounts.

The revenue statement shows the status of revenue from all sources and is usually designed to show anticipated revenue for the fiscal period, amount collected this month, amount collected to date, and the ratio of collected to anticipated revenue. Current figures may be compared in this report with those for the same period in previous years. A breakdown by funds is shown in year-end consolidated statements and in audit reports.

The expenditure statement shows the amount budgeted for each department and function, amount encumbered, and amount spent during the current month and year to date, and the balance remaining. Where comparative data for the previous year or years are shown for either revenues or expenditures, it is generally desirable to supplement actual dollar amounts with graphs, or at least ratios or percentage figures, indicating yearly relationships and trends.

Centralized purchasing is frequently an activity of the finance department. Record-keeping functions of the purchasing division include inventories, lists of qualified bidders, and data on contract suppliers. The division also should keep comparative records of major items purchased to serve as a running audit of current use and as a basis for future requirements. In its regular reports the purchasing division may include the total dollar volume of goods purchased, and the cost per dollar of purchases to operate the purchasing division. A discussion of purchasing activities and records will be found in "Purchasing for Small Cities" by Russell Forbes and the members of the staff of Public Administration Service (PAS, 1313 East 60 Street, Chicago 37, 75 cents).

Property assessment is another activity related to financial administration of cities and sometimes found in the finance department. The assessing unit must maintain complete records on every piece of property in the city, including both those on the tax rolls and those that are exempt from property taxation. These property records should be flexible enough to permit changes from time to time as the property is improved or devaluated and the assessment base modified. The assessor should also draw on the building permit records of the building department, for location of new structures and old buildings being remodeled, and on health department inspection reports for dwellings that do not meet minimum housing standards. Officials will find assistance on assessment problems and records in "Standards for Assessing Property" by Public Administration Service.

Forms, records, and reports for financial control are illustrated in "Municipal Finance Administration," published by the International City Managers' Association. Accounting and other records are illustrated in such books as "Municipal

Accounting and Auditing" and "Simplified Municipal Accounting" both published by Municipal Finance Officers Association, 1313 East 60 Street, Chicago.

Police. Police records are kept daily in considerable detail to give the chief an immediate picture of comparative crime and traffic conditions in the city. A number of valuable references are available, including "Uniform Crime Reports" and "Manual of Police Records," by the Federal Bureau of Investigation; "Police Records -- Their Installation and Use," by O.W. Wilson, published by Public Administration Service (1313 East 60 Street, Chicago), and the International City Managers' Association's "Municipal Police Administration." A few of the most useful administrative records are discussed below.

A daily report of crime and traffic experience is prepared by the record bureau clerk before eight o'clock each morning to show totals of crimes, traffic offenses, injury accidents, and distribution of Part I and Part II crimes (FBI classification) for the previous 24-hour period. Each of the four sections shows, besides the 24-hour figures, cumulative totals for the month, the previous month to date, and the same month a year ago.

A variation of this report is summarized monthly to show number of Part I and Part II offenses reported, number closed and per cent closed for the current year and the two previous years. It also includes notations of the number of miscellaneous activities requiring police attention. These comparative figures show whether or not the clearance rate is being kept at a satisfactory level and the extent to which special police services are drawing on manpower and time.

A significant monthly report on traffic enforcement shows the number of arrests for moving traffic violations and the ratio that the number of each kind of violation bears to the total; number and percent of violations that cause accidents; frequency of accidents, and traffic arrests for each hour of the day. These figures indicate whether or not traffic enforcement is being done selectively, percent of arrests closely following percent of violations of each type at the hours when these violations most often occur. The chief's copy of this report is made out by platoons and shows the enforcement index for each platoon. Further suggestions for traffic division records and training of traffic personnel can be obtained from the Traffic Institute (1704 Judson Avenue, Evanston, Illinois).

A police chief should be concerned with the distribution of police load by beats and with the performance of individual officers and platoons. Monthly reports giving this information may suggest changes in beat layout, shift hours or patrol strength, and indicate whether or not personal efficiency of individual officers is affecting the crime enforcement index.

Fire. The most useful monthly fire department report, so far as the chief administrator of a city is concerned should show number of alarms, fires and emergencies; number of fire prevention inspections made by fire companies and by fire inspectors, with indication of number of hazards detected and hazards abated; figures on loss of life and property, data about permanent or temporary personnel vacancies; unexpended balances in payroll and equipment accounts, and condition of major equipment including hose. The report gives monthly and cumulative figures compared with the previous month and with the corresponding period in the previous year. It should give a summary of training activities showing average hours of instruction for each unit.

Of special interest to the fire chief is a consolidated daily report. This may originate in the fire alarm office with the departmental secretary or platoon chief. It shows time and location of every alarm, type of building occupancy, cause of fire or emergency, estimated loss, officer in charge and the district or company area in which the alarm originated. It shows also the cumulative total of alarms for the day, the number of personnel, by rank, on duty for each district or company area, the duty roster for the next tour of duty, and the training schedule for each unit indicating time spent and subjects covered.

Other important fire department records are illustrated and described in "Municipal Fire Administration," another of the eight manuals published by ICMA, and in "A Model Records and Reporting System" by DeWayne E. Nolting. This book, published by Public Administration Service in 1938, is out of print but is available on loan to MIS subscribers. Sample copies of a recently developed standard report form for fire departments entitled "Definition and Classification of Fire Casualties and Statistics" can be obtained without charge from the National Fire Protection Association (60 Batterymarch Street, Boston).

Recreation. A monthly summary of recreation activities compared with the same month in the preceding year is helpful to the chief administrator. During the summer playground and park season, detailed records may be kept of such information as peak hour counts of participation, number and types of equipment issued, and the increase or decrease in activity at each center and in the total program. This information will enable the recreation director and chief administrator to adapt programs to public needs, finances available, and general relationships with national standards.

A national committee of municipal recreation and social agency people has recently approved a monthly form covering the functions of a recreation department. This same group has under study the supplementary forms and instructions needed to compile the recreation department's monthly reports. The National Recreation Association (315 Fourth Avenue, New York 10) expects to issue a booklet before the end of 1953 on records and report forms available for distribution.

Recreation records and reports are discussed in a chapter on this subject in the manual "Municipal Recreation Administration" by the International City Managers' Association and in two books by the National Recreation Association, "Playgrounds--Their Administration and Operation," and "Community Sports and Athletics."

Public Health. The chief concerns in public health administration are with sanitation, vital statistics, and communicable diseases although many subdivisions of these areas also concern health department personnel and require record-keeping. A monthly report of sanitary inspections summarizes inspection activities of various classes of sanitarians. It shows the total number of each kind of establishment requiring inspection (such as restaurants, dairies, rooming houses, and private dwellings) and the number of places approved and disapproved. It may also include the number of compliance orders issued and number of citations for non-compliance with the sanitation or minimum housing code. Trends in these figures will show the status of sanitation and habitable housing as well as the success of inspection and education.

Another report, a summary of nursing service, gives the total number of visits, examinations, and clinic cases served by nursing personnel during the month. This report is divided into sections representing the functional activities of the

department, such as maternal and child health, school health, industrial hygiene or special diseases. It shows also the proportion of time in office and field devoted to each service and the time per visit in visitation cases. In this record the health officer has a rough measure of the demand for various services, the extent to which demand is being met, and the effectiveness of nursing personnel.

Vital statistics and communicable disease data are obtained weekly but may be summarized less often for the chief administrator except when increases in rates demand special precautions or emergency measures. Since public health administration is more effective on a broader base than is provided by small local communities, vital statistics and communicable disease records and reporting are frequently governed by state health department regulations.

A new pamphlet, "Records and Reports for Local Health Departments," by the U. S. Public Health Service, will shortly be obtainable from the Superintendent of Documents, U. S. Government Printing Office, Washington 25, D. C.

Libraries. Library records are concerned with the extent and quality of services offered by the library. Adequate records will include not only the necessary financial records, but also number of volumes added and withdrawn during the year, number of borrowers classified as to adult and juvenile, number of books circulated classified according to fiction, nonfiction and juvenile, the number of reference questions answered, and some report of special services, e.g., use of recordings, films, and other material, or number of lectures, discussion groups and similar educational activities sponsored by the library.

Library statistics on a national basis are compiled and published by the Service to Libraries Section of the United States Office of Education in Washington, D.C. Good sources of information on library records and reports are: "Post War Standards for Public Libraries" (1943, 92pp. \$1.50), and "Public Library Finance and Accounting" by E. A. Wight (1953, 137pp. \$2.75), both of which can be obtained from the American Library Association (50 East Huron Street, Chicago 11, Illinois). The ALA also maintains a consulting service on library records and other questions.

Housing. Regulation of private housing is carried on in the interests of public safety, welfare, and health. Records of sanitation and minimum housing standards will be kept in the public health department (see public health section above). The records concerned with zoning, structural, and fire prevention requirements of new and altered buildings will be maintained by the building department or division. A building department report should show number of building permits issued by type (residential, commercial, or industrial), number of inspections by type (electrical, plumbing, structural and fire prevention) and number per inspection officer.

The detail behind this report will be of considerable use in other departments. Location of buildings for which permits were issued will be valuable to the city assessor, who is concerned with new building and structural changes in existing buildings, and to the planning department in checking migration trends and forecasts of population. The refuse collection division may also use them to plan route changes from time to time.

Cities which have low rent public housing will be concerned with the financial return from the projects, as well as with their use in accordance with

established regulations. The most pertinent records which can be obtained from the public housing agency will include the number and per cent of rental units occupied, number of vacancies, total potential income for the project, and monthly amount due from occupied units. These latter figures give a measure of amount due in lieu of taxes. City officials may also be interested in changes in maximum level of income permitted to project residents, since this is related to other community factors including business conditions and availability of private housing. Helpful sources of record data are the National Association of Housing Officials, 1313 East 60 Street, Chicago 37; and the Housing and Home Finance Agency, Washington 25, D. C.

Public Works. A chief executive's interest in public works activities will have seasonal variations as the character of work and of citizen interest change, but his primary concern throughout the year will be with costs. In summer, the most pressing need may be for knowledge of refuse collection and disposal operations, including number of service complaints. The basic, periodic report will show tonnage or cubic yardage of refuse collected, man and equipment hours spent in collection, total collection cost, and unit cost of collection, with corresponding data for disposal operations.

During the winter in the snow belt the chief executive of a city may require daily briefing on snow removal and plowing operations. The monthly summary will show miles of streets plowed, miles of streets on which snow is loaded, cubic yards of abrasives used, and total cost for the month, as a basis for budgeting future equipment and material needs. The mild weather form of street cleaning summary shows total miles of streets cleaned (cleaning mile rather than curb mile) distances cleaned by machine sweeping, hand sweeping, beat patrol and flushing; time spent by men and machines, and cost per mile for each type of cleaning operation.

During the construction season the city's chief executive will be concerned with construction progress. The speed with which work is done and the shortness of time that major streets are closed to traffic has a significant effect on public relations. Both the chief executive and the department head will be interested in summary reports of miles of streets graded, oiled, or paved; feet of curb, gutter, and sidewalk laid; miles of traffic lines painted, amount of material and time of men and equipment used on each project, and the unit cost on each.

Another important public works report (which is related also to finance and planning) concerns the monthly status of public works or capital improvement programs. One form used in some cities covers the status of projects up to the time construction starts while another form shows the status of construction work in progress. These are quite useful in keeping track of capital improvement programs and making sure that no projects are being overlooked. They also aid in checking the adequacy and efficiency of the city's engineering staff. Loan ✓ copies of forms for this type can be obtained on loan from MIS.

A high proportion of the functions comprised in public works are measurable in units of quantity and, therefore, cost. The current reference on detail records in the public works department is "Municipal Public Works Administration" published by the International City Managers' Association. The original forms were printed in "Management of Municipal Public Works" by Donald C. Stone. At present a joint committee of American Public Works Association and Municipal Finance Officers Association is preparing a report on work units to serve as a

basis for intercity activity and cost comparisons. Information on the recommended work units may be obtained from either organization.

Water and Electric Utilities. The financial operations of water and electric utilities are important enough to be reported monthly. Significant figures include amount of bills and collections, number of services added and discontinued, quantity of water or electricity used subdivided by commercial and residential users, per capita consumption and maximum or peak hour demand. The difference between metered consumption and actual production will give a measure of efficiency of the distribution system.

"Manual of Waterworks Accounting," by the Municipal Finance Officers Association contains a complete accounting system that is applicable to sewer and electric utilities as well as waterworks. The Federation of Sewage Works Associations (Illinois Building, Champaign, Illinois) publishes "Uniform System of Accounts for Sewer Utilities."

With respect to electric utilities, a suggested reporting form for a detailed monthly report to the department head is contained in a paper entitled "The Timeliness of Accounting Reports." J. H. Tiencken presented this paper at the 1953 annual convention of the American Power Association (1757 K Street, N. W., Washington 6, D. C.). Copies can be obtained from the APPA which also welcomes inquiries from municipal administrators on utility records. In many cities the records and reporting systems of electric utilities are based on suggestions of the Federal Power Commission and of the National Association of Railroad and Utility Commissioners (New Post Office Building, Washington, D. C.).

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